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GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

MICHAEL P. FLANAGAN  
SUPERINTENDENT

January 8, 2015

**MEMORANDUM**

TO: Local and Intermediate School District Superintendents, Public School Academy Directors and Business Office Managers

FROM: Kyle L. Guerrant, Deputy Superintendent *LG*

SUBJECT: BULLETIN 1022 – CHANGE NOTICE #23

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 23*.

The following attachment gives the detail for pages in the manual that have been changed. You may print those pages from our website. Please communicate these changes to others in your district that may be in possession of the *Michigan Public School Accounting Manual* to ensure that all school district accounting manuals remain current. The entire manual along with this change notice is also available electronically on our website at:

[http://www.michigan.gov/mde/0,4615,7-140-6530\\_6605-21321--,00.html](http://www.michigan.gov/mde/0,4615,7-140-6530_6605-21321--,00.html)

The *Michigan Public School Accounting Manual* contains the state prescribed chart of accounts to be used by all public school districts in Michigan. According to the Revised School Code, Section 380.1281

- 1) The Department shall:
  - a) Require each board, each public school academy board of directors, each intermediate school board, and the officers of each of those boards to observe the laws relating to schools...prescribe appropriate uniform pupil and financial accounting records for use in school districts, public school academies, and intermediate school districts and promulgate rules for their adoption.

The Department may examine and audit the official records and accounts of school districts, public school academies, and intermediate school districts, and may compel proper accounting by legal action instituted by direction of the attorney general.

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Michigan Department of Education staff and members of the *Michigan Public School Accounting Manual* referent group will continue their efforts to ensure uniformity in the recording and reporting of Michigan public school district accounting transactions via updates to this manual. **The changes listed in Change Notice #23 are to be implemented for fiscal year 2014-15.**

If you have questions concerning the *Michigan Public School Accounting Manual*, please contact Christopher May at (517) 335-1263 or [MayC@michigan.gov](mailto:MayC@michigan.gov).

cc: Michigan Education Alliance

## Change Notice 23

Section	Sub-Section	Change	Discard Page #	Add Page #
Acknowledgements		Updated Members of Michigan Public School Accounting Manual Referent Group		
Appendix	Revenue Major Class Codes	Changed description of Major Class Codes 510 and 520 for clarity	19-20	19-20
Appendix	Expenditure Object Codes	Corrected description of Object Code 5000	41-42	41-42
Appendix	Grant Codes	Updated with Current Grants	51-58	51-58